



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMBRIDGE MUNICIPAL WATER UTILITY

Principal Office: 200 SPRING STREET
P.O. BOX 89
CAMBRIDGE, WI 53523

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CAMBRIDGE MUNICIPAL WATER UTILITY**Utility Address:** 200 SPRING STREET

P.O. BOX 89

CAMBRIDGE, WI 53523

When was utility organized? 1/1/1902**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CAROL A WINGE**Title:** CLERK-TREASURER**Office Address:**

200 SPRING STREET

P.O. BOX 89

CAMBRIDGE, WI 53523

Telephone: (608) 423 - 3712**Fax Number:** (608) 423 - 3916**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAMES R FRECHETTE CPA**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA

W339S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995 EXT**Fax Number:** (262) 594 - 3996**E-mail Address:** copper05@elknet.net

President, chairman, or head of utility commission/board or committee:

Name: MR DONN TRIELOFF**Title:** CHAIRMAN**Office Address:**

501 CHURCH STREET

CAMBRIDGE, WI 53523

Telephone: (608) 423 - 4488**Fax Number:** (608) 423 - 7253**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES R FRECHETTE CPA**Title:** VILLAGE AUDITOR**Office Address:** JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149**Telephone:** (262) 594 - 3995**Fax Number:** (262) 594 - 3996**E-mail Address:** copper05@elknet.net**Date of most recent audit report:** 3/15/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR KENNETH RAYMOND**Title:** DEPARTMENT HEAD-WATER UTILITY**Office Address:**200 SPRING STREET
P.O. BOX 89
CAMBRIDGE, WI 53523**Telephone:** (608) 423 - 3712**Fax Number:** (608) 423 - 3916 EXT**E-mail Address:**

Name of utility commission/committee: Water and Sewer Utility Committee

Names of members of utility commission/committee:SAM FISHER, UTILITY COMMITTEE
PAUL HAFFELY, UTILITY COMMITTEE
JEFFREY MILSAP, UTILITY COMMITTEE
STEVE STRUSS, UTILITY COMMITTEE
DON TRIELOFF, UTILITY COMMITTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	165,846	166,843	1
Operating Expenses:			
Operation and Maintenance Expense (401)	72,226	64,535	2
Depreciation Expense (403)	31,158	29,637	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,487	33,041	5
Total Operating Expenses	136,871	127,213	
Net Operating Income	28,975	39,630	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	28,975	39,630	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,967	13,110	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	9,967	13,110	
Total Income	38,942	52,740	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	38,942	52,740	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	86	9,457	13
Amortization of Debt Discount and Expense (428)		470	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	7,732	9,484	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,818	19,411	
Net Income	31,124	33,329	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	598,097	564,768	19
Balance Transferred from Income (433)	31,124	33,329	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	629,221	598,097	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	9,967	4
Total (Acct. 419):	9,967	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	165,846	0	0	0	165,846	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	165,846	0	0	0	165,846	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,440,506	1,588,486	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	373,368	353,190	2
Net Utility Plant	2,067,138	1,235,296	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	34,664	39,175	7
Total Other Property and Investments	34,664	39,175	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,423	90,656	8
Temporary Cash Investments (132)	86,498	38,157	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,851	10,348	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	105,322	89,364	14
Materials and Supplies (150)	4,003	3,466	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	547	17
Total Current and Accrued Assets	246,097	232,538	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,347,899	1,507,009	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	764,493	312,636	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	629,221	598,097	23
Total Proprietary Capital	1,393,714	910,733	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	127,077	156,763	25
Other long-Term Debt (224)	34,064	0	26
Total Long-Term Debt	161,141	156,763	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	53,323	2,693	28
Payables to Municipality (233)	154,745	21,868	29
Customer Deposits (235)			30
Taxes Accrued (236)	32,158	31,755	31
Interest Accrued (237)	5,828	7,239	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	246,054	63,555	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	546,990	375,958	38
Total Liabilities and Other Credits	2,347,899	1,507,009	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,838,030	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	602,476				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,440,506	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	373,368	0	0	0	9
Total Accumulated Provision	373,368	0	0	0	
Net Utility Plant	2,067,138	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	353,190				353,190	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,158				31,158	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	784				784	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,942	0	0	0	31,942	13
Debits during year						14
Book cost of plant retired	11,764				11,764	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,764	0	0	0	11,764	19
Balance End of Year	373,368	0	0	0	373,368	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,003	3,466	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,003	3,466	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0			1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	312,636	1
Changes during year (explain):		
75% OF WATER TOWER PAID BY VILLAGE TID DISTRICT	451,857	2
Balance end of year	764,493	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1991 State Trust Fund Loan	10/30/1991	03/15/2001	6.25%	10,724	1
1995 State Trust Fund Loan	06/08/1995	03/15/2005	5.75%	90,463	2
1995 State Trust Fund Loan	12/13/1995	03/15/2005	5.75%	25,890	3
Total for Account 223				127,077	
Other Long-Term Debt (224)					
ALLIANT SHARED SAVINGS LOAN	11/28/2000	11/30/2005	3.00%	34,064	4
Total for Account 224				34,064	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,755	1
Accruals:		
Charged water department expense	33,487	2
Charged electric department expense		3
Charged sewer department expense	366	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,853	
Taxes paid during year:		
County, state and local taxes	31,755	6
Social Security taxes	1,489	7
PSC Remainder Assessment	206	8
Other (explain):		
NONE		9
Total payments and other debits	33,450	
Balance end of year	32,158	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1991 STFL	1,033	802	1,304	531	2
JUNE 1995 STFL	4,825	5,388	6,095	4,118	3
DECEMBER 1995 STFL	1,381	1,542	1,744	1,179	4
Subtotal	7,239	7,732	9,143	5,828	
Other long-Term Debt (224)					
ALLIANT ENERGY LOAN	0	86	86	0	5
Subtotal	0	86	86	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,239	7,818	9,229	5,828	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	375,958	0	0	0	0	375,958	1
Add credits during year:							
For Services	22,477					22,477	2
For Mains	115,130					115,130	3
Other (specify):							
HYDRANTS	10,670					10,670	4
WATER TOWER	22,755					22,755	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	546,990	0	0	0	0	546,990	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	63,666					63,666	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
ALLIANT SHARED SAVINGS ACCOUNT	34,664	3
Total (Acct. 125):	34,664	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,851	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,851	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2000 EXPENSES PAID FOR REGIONAL PLANT	105,322	12
Total (Acct. 145):	105,322	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
2000 EXPENSES PAID BY VILLAGE	23,726	16
2000 EXPENSES PAID BY SEWER UTILITY	131,019	17
Total (Acct. 233):	154,745	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,713,258	0	0	0	1,713,258	1
Materials and Supplies	3,734	0	0	0	3,734	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	363,279	0	0	0	363,279	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	461,474	0	0	0	461,474	6
Other (specify):					0	7
Average Net Rate Base	892,239	0	0	0	892,239	
Net Operating Income	28,975	0	0	0	28,975	8
Net Operating Income as a percent of						
Average Net Rate Base	3.25%	N/A	N/A	N/A	3.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	538,564	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	613,659	3
Other (Specify):		4
Total Average Proprietary Capital	1,152,223	
Net Income		
Net Income	31,124	5
Percent Return on Proprietary Capital	2.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THE WATER UTILITY CONSTRUCTED A WATER TOWER DURING 2000. THE VILLAGE'S TID DISTRICT PAID FOR 75% OF THE TOWER. A NEW SUBDIVISION DEVELOPER ALSO CONTRIBUTED \$22,755 TO THE WATER UTILITY FOR THE TOWER IN LIEU OF INSTALLING PUMPING EQUIPMENT TO THE SUBDIVISION.

2. Leaseholder changes.

3. Extensions of service.

THE WOODHAVEN SUBDIVISION WAS COMPLETED IN 2000 AND WAS PAID FOR BY DEVELOPER.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

THE WATER UTILITY BORROWED 25% OF THE WATER TOWER ESTIMATED COST IN JAN 2001 OF \$187,500.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

a/c 232 Accounts Payable

\$44,926 of total was for water tower project payments to contractor and engineer.

Net Utility Plant (Page F-06)

a/c 395

Amount represents cost of new water tower. Tower was not officially on line until 2001 due to problems with tower leaking, etc.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 24, 2001

Ms. Carol A. Winge, Clerk-Treasurer
Cambridge Municipal Water Utility
200 Spring Street
P.O. Box 89
Cambridge, WI 53523-0089

2000 Analytical Review DWCCA-920-ELE

Dear Ms. Winge:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We are concerned about your utility's high level of unaccounted water and your lack of response to our letter dated January 4, 2001. Attached to that letter was a list of detailed steps that can be taken to correct this problem (See Attachment A, enclosed). Please respond with contact information for the person who is responsible for taking action to resolve this. We will continue to contact you in the hope to address this issue. A visit by one of our staff is planned to take place in the next several months.

2. On Page W-7, property tax equivalent is reported for Dane County. However, we believe Cambridge is also located in Jefferson County. Please explain why property tax equivalent is not reported for Jefferson County.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\0920.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	163,855	1
Total Sales of Water	163,855	
Other Operating Revenues		
Forfeited Discounts (470)	826	2
Other Water Revenues (474)	1,165	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,991	
Total Operating Revenues	165,846	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	59,028	5
General Operating Expenses (680-690)	13,198	6
Total Operation and Maintenance Expenses	72,226	
Other Operating Expenses		
Depreciation Expense (403)	31,158	7
Amortization Expense (404)	0	8
Taxes (408)	33,487	9
Total Other Operating Expenses	64,645	
Total Operating Expenses	136,871	
NET OPERATING INCOME	28,975	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	449	22,000	75,466	4
Commercial	88	6,977	22,028	5
Industrial	10	4,991	9,425	6
Total Metered Sales to General Customers (461)	547	33,968	106,919	
Private Fire Protection Service (462)	6		3,046	7
Public Fire Protection Service (463)	1		46,259	8
Other Sales to Public Authorities (464)	6	2,383	7,631	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	560	36,351	163,855	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	46,259	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	46,259	
Forfeited Discounts (470):		
Customer late payment charges	826	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	826	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,155	7
Other (specify):		
RECONNECTION CHARGES	10	8
Total Other Water Revenues (474)	1,165	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	15,349	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,971	3
Chemicals (630)	8,821	4
Supplies and Expenses (640)	2,950	5
Repairs of Water Plant (650)	20,707	6
Transportation Expenses (660)	230	7
Total Plant Operation and Maintenance Expenses	59,028	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,480	8
Office Supplies and Expenses (681)	1,827	9
Outside Services Employed (682)	2,181	10
Insurance Expense (684)	2,600	11
Employees Pensions and Benefits (686)	1,949	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	161	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,198	
Total Operation and Maintenance Expenses	72,226	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		32,158	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		366	2
Net property tax equivalent		31,792	
Social Security		1,489	3
PSC Remainder Assessment		206	4
Other (specify): NONE			5
Total tax expense		33,487	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223879				3
County tax rate	mills		3.716651				4
Local tax rate	mills		7.800584				5
School tax rate	mills		15.053769				6
Voc. school tax rate	mills		1.641931				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.436814				10
Less: state credit	mills		2.187098				11
Net tax rate	mills		26.249716				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.800584				14
Combined School Tax Rate	mills		16.695700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.496284				17
Total Tax Rate	mills		28.436814				18
Ratio of Local and School Tax to Total	dec.		0.861429				19
Total tax net of state credit	mills		26.249716				20
Net Local and School Tax Rate	mills		22.612255				21
Utility Plant, Jan. 1	\$	1,588,486	1,588,486				22
Materials & Supplies	\$	3,466	3,466				23
Subtotal	\$	1,591,952	1,591,952				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,591,952	1,591,952				26
Assessment Ratio	dec.		0.893342				27
Assessed Value	\$	1,422,158	1,422,158				28
Net Local & School Rate	mills		22.612255				29
Tax Equiv. Computed for Current Year	\$	32,158	32,158				30
Tax Equivalent per 1994 PSC Report	\$	27,404					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,158					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,033		4
Structures and Improvements (311)	19,793		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	96,066		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	130,892	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,297		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,749		20
Total Pumping Plant	37,046	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	6,941		21
Structures and Improvements (331)	105,253		22
Water Treatment Equipment (332)	80,846	200	23
Total Water Treatment Plant	193,040	200	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			15,033	4
Structures and Improvements (311)			19,793	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			96,066	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	130,892	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,297	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,749	20
Total Pumping Plant	0	0	37,046	
WATER TREATMENT PLANT				
Land and Land Rights (330)			6,941	21
Structures and Improvements (331)			105,253	22
Water Treatment Equipment (332)			81,046	23
Total Water Treatment Plant	0	0	193,240	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	145,935		26
Transmission and Distribution Mains (343)	767,494	215,044	27
Fire Mains (344)	0		28
Services (345)	146,483	22,477	29
Meters (346)	37,552	4,284	30
Hydrants (348)	103,198	10,670	31
Other Transmission and Distribution Plant (349)	30		32
Total Transmission and Distribution Plant	1,200,693	252,475	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,668		35
Computer Equipment (372.1)	6,004	8,633	36
Transportation Equipment (373)	11,196		37
Other General Equipment (379)	6,947		38
Other Tangible Property (390)	0		39
Total General Plant	26,815	8,633	
Total utility plant in service directly assignable	1,588,486	261,308	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,588,486	261,308	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			145,935	26
Transmission and Distribution Mains (343)	4,800		977,738	27
Fire Mains (344)			0	28
Services (345)			168,960	29
Meters (346)	960		40,876	30
Hydrants (348)			113,868	31
Other Transmission and Distribution Plant (349)			30	32
Total Transmission and Distribution Plant	5,760	0	1,447,408	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,668	35
Computer Equipment (372.1)	6,004		8,633	36
Transportation Equipment (373)			11,196	37
Other General Equipment (379)			6,947	38
Other Tangible Property (390)			0	39
Total General Plant	6,004	0	29,444	
Total utility plant in service directly assignable	11,764	0	1,838,030	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	11,764	0	1,838,030	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,474	5,474	1
February			5,799	5,799	2
March			6,501	6,501	3
April			6,759	6,759	4
May			8,022	8,022	5
June			5,658	5,658	6
July			6,639	6,639	7
August			7,087	7,087	8
September			6,377	6,377	9
October			5,329	5,329	10
November			5,665	5,665	11
December			6,292	6,292	12
Total for year	0	0	75,602	75,602	
Less: Measured or estimated water used in main flushing and water treatment during year				1,572	13
Less: Other utility use				5,959	14
Other utility use explanation:					15
a major water main break was discovered in 2000 and was fixed in Nov 2000. In addition, the new water tower was filled, emptied, and filled again due to problems with leaking tower. Percentage unaccounted for should be less in 2001.					
Water pumped into distribution system				68,071	16
Less: Water sold				36,351	17
Losses and unaccounted for				31,720	18
Percent unaccounted for to the nearest whole percent (%)				47%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
A major main break was discovered in 2000. It could not be fixed until water looping project was completed in Nov 2000. It was estimated that 5,000,000 was lost thru this one break. It could have been much higher. The new tower also had problems with leaks					
Maximum gallons pumped by all methods in any one day during reporting year				577	21
Date of maximum: 12/4/2000					22
Cause of maximum:					23
Filling new tower and water main break					
Minimum gallons pumped by all methods in any one day during reporting year				3	24
Date of minimum: 12/14/2000					25
Total KWH used for pumping for the year				113,926	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST MADISON STREET	Well #2	350	10	432,000	Yes	1
SKOGEN ROAD	Well #3	377	18	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL#2		1
Location	WELL #3	WELL#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	US MOTORS	US MOTORS		5
Year Installed	2000	2000		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	400	300		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		9
Year Installed	2000	2000		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1964	1974	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	119	95	6
Total capacity in gallons	60,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	OTHER	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300	0.4300	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,318	0	0	0	4,318	1
M	D	6.000	7,643	0	0	0	7,643	2
M	D	8.000	28,976	630	80	0	29,526	3
M	D	10.000	785	0	0	0	785	4
M	D	12.000	475	2,850	0	0	3,325	5
Total Within Municipality			42,197	3,480	80	0	45,597	
Total Utility			42,197	3,480	80	0	45,597	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	268	0	0	0	268		1
M	1.000	167	36	0	0	203		2
M	1.500	4	0	0	0	4		3
M	2.000	9	0	0	0	9		4
M	4.000	3	0	0	0	3		5
Total Utility		451	36	0	0	487	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	534	48	24	0	558	27	1
1.000	13	0	0	0	13	0	2
1.250	1	0	0	0	1	0	3
1.500	3	0	0	0	3	0	4
2.000	7	0	0	0	7	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
Total:	563	48	24	0	587	27	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	465	75	0	3	0	15	558	1
1.000	0	9	3	1	0	0	13	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	0	0	0	0	3	4
2.000	0	3	2	1	1	0	7	5
3.000	0	0	0	4	0	0	4	6
4.000	0	0	0	1	0	0	1	7
Total:	465	91	5	10	1	15	587	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	94	6			100	2
Total Fire Hydrants	94	6	0	0	100	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	176
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Per instructions to Ely Bonet from Jim Frechette on 8/20/01, line 4 column (b) changed from 419 to 449.

PJL

Water Operation & Maintenance Expenses (Page W-05)

CHEMICALS A/C 630

PURCHASED CHEMICALS 4 TIMES IN 2000, ONLY 2 IN 1999.

REPAIRS TO WATER PLANT A/C 650

NUMEROUS REPAIRS, ESPECIALLY WATER MAIN BREAKS, IN YEAR 2000 COMPARED TO 1999.

Water Mains (Page W-15)

3250 feet of additions were in Woodhaven subdivision and financed by developer. Village did pay \$18,216 to developer to oversize main. In addition, the water utility completed a water looping project of 150 feet of 12" mains that were financed by water utility funds and replaced 80 feet of an 8" main that was a major source of the unaccounted for water in prior years.

Water Services (Page W-16)

All 36 additions were paid directly by developer in Woodhaven Subdivision. Dollar amount received from village engineer.
